IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SEVENTEENTH DAY OF MAY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE V.ESWARAIAH

and
THE HON'BLE MR JUSTICE K.C. BHANU

WRIT PETITION NO : 11383 of 2005

Between:

M/s. The Waterbase Limited, Ananthapuram Village, Nellore - 524 344, rep by its Sr. Manager - Personnel & Administration, Mr. T. Sampath Kumar

..... PETITIONER

AND

1 The Assistant Commissioner (CT) (LTU) Nellore.
2 The Deputy Commissioner(CT), Nellore.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in CCT's Ref No. LV(1) 3448/2004 dated 30-3-2005 as arbitrary, unreasonable, unjustified and restrain the 1st Respondent from taking any coercive steps to collect the disputed taxes of Rs. 52,76,339/- & Rs. 48,52,229/- for the assessment years 1999-2000 (CST) & 2000-01 (CST) & respectively, pursuant to his notice dated
16-4-2005 pending disposal of the appeals before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court at the admissions stage made the following :

ORDER: (per the Hon'ble Mr. Justice K.C.Bhanu)

Challenging the order of the 3rd respondent in CCT's Ref.No:LV(1)/3448/2004, dated 30.3.2005 and seeking to restrain the 1st and 4th respondents from taking any coercive steps for recovery of the disputed tax of Rs.48,52,229/- for the year 1999-2000 (CST) and 2000-01 (CST) respectively pursuant to the notice dated 16.4.2005, the present writ petition is filed by the petitioner.

Heard the learned counsel for the petitioner and the learned G.P. for Commercial Tax.

With regard to the disputed tax, appropriate decision has to be taken by the Sales Tax Appellate Tribunal where the appeals filed by the petitioner are pending.

To safeguard the interests of both the parties, without going into the merits of the case, We feel that there shall be interim stay of collection of disputed tax subject to the condition of the petitioner depositing 1/3rd of the disputed tax amount within a period of six (6) Weeks from today, pending disposal of the appeal before the Sales Tax Appellate Tribunal, failing which, the interim stay stands vacated.

With the above direction, this writ petition is disposed of. No costs.

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V.ESWARAIAH, J

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K.C.BHANU, J

DATED: 17th May, 2005.

GURC

1 The Assistant Commissioner (CT) (LTU) Nellore.
2 The Deputy Commissioner(CT), Nellore.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

4 Two C.Cs to the G.P., for Commercial Tax, High Court Buildings, Hyderabad (out)

5 2 CD copies

6 1 CC to MR.SRINIVASA REDDY.